



Income Tax Act 2007

2007 CHAPTER 3

PART 8

OTHER RELIEFS

CHAPTER 2

GIFT AID

Supplementary

427 Meaning of “charged amount”

- (1) For the purposes of this Chapter, an individual's charged amount is the amount calculated as follows.
- (2) Calculate the amount of the individual's modified net income for year X (see section 1025).
- (3) Calculate the amount on which the individual is chargeable to capital gains tax for year X.
- (4) Add together the amounts calculated under subsections (2) and (3).

The result is the individual's charged amount for year X.

428 Meaning of “gift aid declaration”

- (1) In this Chapter “gift aid declaration” means a declaration which—
 - (a) is given in the manner specified by regulations made by the Commissioners for Her Majesty's Revenue and Customs, and
 - (b) contains any information and any statements required by the regulations.
- (2) The regulations may provide for declarations—

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- (a) to have effect,
 - (b) to cease to have effect, or
 - (c) to be treated as never having had effect,
- in any circumstances and for any purposes specified by the regulations.
- (3) The regulations may—
- (a) require charities to keep records with respect to declarations received from individuals, and
 - (b) make different provision for declarations made in a different manner.

429 Giving through self-assessment return

- (1) This section applies if—
- (a) as a result of a personal return for a tax year being made by an individual, a tax repayment for one or more tax years falls to be made to the individual, and
 - (b) conditions A and B are met.
- (2) Condition A is that the personal return contains a single direction, in the form specified in the return, requiring—
- (a) the whole of the tax repayment, or so much of it as does not exceed a specified amount, to be paid on the individual's behalf as a gift to a single listed charity which is specified in the return, and
 - (b) the gift to be treated as a qualifying donation for the purposes of this Chapter.
- (3) Condition B is that the gift meets Conditions A to G mentioned in section 416.
- (4) The gift is to be treated for the purposes of this Chapter as a qualifying donation made by the individual at the time the payment is received by the charity.
- (5) In this section—

“listed charity” means a charity which, at the time the personal return is made, is included (at the request of the charity) in a list maintained for the purposes of this section by the Commissioners for Her Majesty's Revenue and Customs,

“personal return” means a return under section 8 of TMA 1970,

“tax repayment” means a repayment (after any ^[F1]relevant set-off) of either or both of—

- (a) income tax or amounts paid on account of income tax, and
- (b) capital gains tax,

and, for the purposes of subsection (2)(a), includes any repayment supplement (within the meaning of section 824 of ICTA or section 283 of TCGA 1992).

^[F2]“relevant set-off”, in relation to an individual, means any set-off that falls to be made against the individual's liabilities, other than any set-off under section 130 of FA 2008.]

Textual Amendments

F1 Words in s. 429(5) substituted (21.7.2008) by [Finance Act 2008 \(c. 9\), s. 130\(9\)\(a\)](#)

F2 Words in s. 429(5) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\), s. 130\(9\)\(b\)](#)

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430 “Charity” to include exempt bodies

- (1) In this Chapter “charity” includes—
 - (a) the Trustees of the National Heritage Memorial Fund,
 - (b) the Historic Buildings and Monuments Commission for England,
 - (c) the National Endowment for Science, Technology and the Arts, and
 - (d) a club that is registered as a community amateur sports club for the purposes of Schedule 18 to FA 2002.
- (2) For the purposes of the application of section 414(1) in relation to clubs that are charities as a result of subsection (1)(d) of this section, membership fees are not gifts.

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Changes to legislation:

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